

SECOND REGULAR SESSION
[P E R F E C T E D]
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 711
94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR GIBBONS.

Offered February 19, 2008.

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TERRY L. SPIELER, Secretary.

3297S.14P

AN ACT

To repeal sections 52.240, 67.110, 135.010, 135.025, 135.030, 137.055, 137.073, 137.082, 137.180, 137.245, 137.275, 137.335, 137.355, 137.375, 137.390, 137.490, 137.510, 137.515, 137.720, 138.050, 138.090, 138.170, 138.180, 138.380, 138.395, 138.430, 139.031, 139.052, 163.044, and 164.151, RSMo, and to enact in lieu thereof thirty-one new sections relating to property taxation, with penalty provisions.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 52.240, 67.110, 135.010, 135.025, 135.030, 137.055, 137.073, 137.082, 137.180, 137.245, 137.275, 137.335, 137.355, 137.375, 137.390, 137.490, 137.510, 137.515, 137.720, 138.050, 138.090, 138.170, 138.180, 138.380, 138.395, 138.430, 139.031, 139.052, 163.044, and 164.151, RSMo, are repealed and thirty-one new sections enacted in lieu thereof, to be known as sections 52.240, 67.110, 135.010, 135.025, 135.030, 137.055, 137.073, 137.082, 137.180, 137.243, 137.245, 137.275, 137.335, 137.355, 137.375, 137.390, 137.490, 137.510, 137.515, 137.720, 138.050, 138.090, 138.170, 138.180, 138.380, 138.430, 139.031, 139.051, 139.052, 163.044, and 164.151, to read as follows:

52.240. 1. The statement and receipt required by section 52.230 shall be mailed to the address of the taxpayer as shown by the county assessor on the current tax books, and postage for the mailing of the statements and receipts shall be furnished by the county commission. The failure of the taxpayer to receive the notice provided for in section 52.230 in no case relieves the taxpayer

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

6 of any tax liability imposed [on him] by law. **No penalty or interest imposed**
7 **under any law shall be charged on any real or personal property tax**
8 **when there is clear and convincing evidence that the county made an**
9 **error or omission in determining taxes owed by a taxpayer.**

10 **2. The county collector shall refund penalties, interest, and taxes**
11 **if the county made an error or omission in determining taxes owed by**
12 **the taxpayer. Any taxpayer claiming that the county made an error or**
13 **omission in determining taxes owed may submit a written request for**
14 **a refund of penalties, interest, or taxes to the county commission or**
15 **governing body of the county. If the county commission or governing**
16 **body of the county approves the refund, then such penalties, interest,**
17 **or taxes shall be refunded as provided in subsection 5 of section**
18 **139.031, RSMo. The county commission shall approve or disapprove the**
19 **taxpayer's written request within thirty days of receiving said request.**

20 **3. Nothing in this section shall relieve a taxpayer from paying**
21 **taxes owed by December 31st and paying penalties and interest owed**
22 **for failing to pay all taxes by December 31st.**

67.110. 1. Each political subdivision in the state, except counties **and**
2 **any political subdivision located at least partially within any county**
3 **with a charter form of government or any political subdivision located**
4 **at least partially within any city not within a county, shall fix its ad**
5 **valorem property tax rates as provided in this section not later than September**
6 **first for entry in the tax books. Each political subdivision located, at least**
7 **partially, within a county with a charter form of government or within**
8 **a city not within a county shall fix its ad valorem property tax rates as**
9 **provided in this section not later than October first for entry in the tax**
10 **books.** Before the governing body of each political subdivision of the state,
11 except counties, as defined in section 70.120, RSMo, fixes its rate of taxation, its
12 budget officer shall present to its governing body the following information for
13 each tax rate to be levied: the assessed valuation by category of real, personal
14 and other tangible property in the political subdivision as entered in the tax book
15 for the fiscal year for which the tax is to be levied, as provided by subsection 3 of
16 section 137.245, RSMo, the assessed valuation by category of real, personal and
17 other tangible property in the political subdivisions for the preceding taxable
18 year, the amount of revenue required to be provided from the property tax as set
19 forth in the annual budget adopted as provided by this chapter, and the tax rate

20 proposed to be set. Should any political subdivision whose taxes are collected by
21 the county collector of revenue fail to fix its ad valorem property tax rate by
22 September first, then no tax rate other than the rate, if any, necessary to pay the
23 interest and principal on any outstanding bonds shall be certified for that year.

24 2. The governing body shall hold at least one public hearing on the
25 proposed rates of taxes at which citizens may be heard prior to their
26 approval. The governing body shall determine the time and place for such
27 hearing. A notice stating the hour, date and place of the hearing shall be
28 published in at least one newspaper qualified under the laws of the state of
29 Missouri of general circulation in the county within which all or the largest
30 portion of the political subdivision is situated, or such notice shall be posted in
31 at least three public places within the political subdivision; except that, in any
32 county of the first class having a charter form of government, such notice may be
33 published in a newspaper of general circulation within the political subdivision
34 even though such newspaper is not qualified under the laws of Missouri for other
35 legal notices. Such notice shall be published or posted at least seven days prior
36 to the date of the hearing. The notice shall include the assessed valuation by
37 category of real, personal and other tangible property in the political subdivision
38 for the fiscal year for which the tax is to be levied as provided by subsection 3 of
39 section 137.245, RSMo, the assessed valuation by category of real, personal and
40 other tangible property in the political subdivision for the preceding taxable year,
41 for each rate to be levied the amount of revenue required to be provided from the
42 property tax as set forth in the annual budget adopted as provided by this
43 chapter, and the tax rates proposed to be set for the various purposes of
44 taxation. The tax rates shall be calculated to produce substantially the same
45 revenues as required in the annual budget adopted as provided in this
46 chapter. Following the hearing the governing body of each political subdivision
47 shall fix the rates of taxes, the same to be entered in the tax book. Failure of any
48 taxpayer to appear at such hearing shall not prevent the taxpayer from pursuit
49 of any other legal remedy otherwise available to the taxpayer. Nothing in this
50 section absolves political subdivisions of responsibilities under section 137.073,
51 RSMo, nor to adjust tax rates in event changes in assessed valuation occur that
52 would alter the tax rate calculations.

53 3. Each political subdivision of the state shall fix its property tax rates in
54 the manner provided in this section for each fiscal year which begins after
55 December 31, 1976. New or increased tax rates for political subdivisions whose

56 taxes are collected by the county collector approved by voters after September
57 first of any year shall not be included in that year's tax levy except for any new
58 tax rate ceiling approved pursuant to section 71.800, RSMo.

59 4. In addition to the information required under subsections 1 and 2 of
60 this section, each political subdivision shall also include the increase in tax
61 revenue due to an increase in assessed value as a result of new construction and
62 improvement and the increase, both in dollar value and percentage, in tax
63 revenue as a result of reassessment if the proposed tax rate is adopted.

135.010. As used in sections 135.010 to 135.030 the following words and
2 terms mean:

3 (1) "Claimant", a person or persons claiming a credit under sections
4 135.010 to 135.030. If the persons are eligible to file a joint federal income tax
5 return and reside at the same address at any time during the taxable year, then
6 the credit may only be allowed if claimed on a combined Missouri income tax
7 return or a combined claim return reporting their combined incomes and property
8 taxes. A claimant shall not be allowed a property tax credit unless the claimant
9 or spouse has attained the age of sixty-five on or before the last day of the
10 calendar year and the claimant or spouse was a resident of Missouri for the entire
11 year, or the claimant or spouse is a veteran of any branch of the armed forces of
12 the United States or this state who became one hundred percent disabled as a
13 result of such service, or the claimant or spouse is disabled as defined in
14 subdivision (2) of this section, and such claimant or spouse provides proof of such
15 disability in such form and manner, and at such times, as the director of revenue
16 may require, or if the claimant has reached the age of sixty on or before the last
17 day of the calendar year and such claimant received surviving spouse Social
18 Security benefits during the calendar year and the claimant provides proof, as
19 required by the director of revenue, that the claimant received surviving spouse
20 Social Security benefits during the calendar year for which the credit will be
21 claimed. A claimant shall not be allowed a property tax credit if the claimant
22 filed a valid claim for a credit under section 137.106, RSMo, in the year following
23 the year for which the property tax credit is claimed. The residency requirement
24 shall be deemed to have been fulfilled for the purpose of determining the
25 eligibility of a surviving spouse for a property tax credit if a person of the age of
26 sixty-five years or older who would have otherwise met the requirements for a
27 property tax credit dies before the last day of the calendar year. The residency
28 requirement shall also be deemed to have been fulfilled for the purpose of

29 determining the eligibility of a claimant who would have otherwise met the
30 requirements for a property tax credit but who dies before the last day of the
31 calendar year;

32 (2) "Disabled", the inability to engage in any substantial gainful activity
33 by reason of any medically determinable physical or mental impairment which
34 can be expected to result in death or which has lasted or can be expected to last
35 for a continuous period of not less than twelve months. A claimant shall not be
36 required to be gainfully employed prior to such disability to qualify for a property
37 tax credit;

38 (3) "Gross rent", amount paid by a claimant to a landlord for the rental,
39 at arm's length, of a homestead during the calendar year, exclusive of charges for
40 health and personal care services and food furnished as part of the rental
41 agreement, whether or not expressly set out in the rental agreement. If the
42 director of revenue determines that the landlord and tenant have not dealt at
43 arm's length, and that the gross rent is excessive, then he shall determine the
44 gross rent based upon a reasonable amount of rent. Gross rent shall be deemed
45 to be paid only if actually paid prior to the date a return is filed. The director of
46 revenue may prescribe regulations requiring a return of information by a landlord
47 receiving rent, certifying for a calendar year the amount of gross rent received
48 from a tenant claiming a property tax credit and shall, by regulation, provide a
49 method for certification by the claimant of the amount of gross rent paid for any
50 calendar year for which a claim is made. The regulations authorized by this
51 subdivision may require a landlord or a tenant or both to provide data relating
52 to health and personal care services and to food. Neither a landlord nor a tenant
53 may be required to provide data relating to utilities, furniture, home furnishings
54 or appliances;

55 (4) "Homestead", the dwelling in Missouri owned or rented by the
56 claimant and not to exceed five acres of land surrounding it as is reasonably
57 necessary for use of the dwelling as a home. It may consist of part of a
58 multidwelling or multipurpose building and part of the land upon which it is
59 built. "Owned" includes a vendee in possession under a land contract and one or
60 more tenants by the entireties, joint tenants, or tenants in common and includes
61 a claimant actually in possession if he was the immediate former owner of record,
62 if a lineal descendant is presently the owner of record, and if the claimant
63 actually pays all taxes upon the property. It may include a mobile home;

64 (5) "Income", Missouri adjusted gross income as defined in section

65 143.121, RSMo, less two thousand dollars, **or in the case of a homestead**
66 **owned and occupied, for the entire year, by the claimant, less ten**
67 **thousand dollars** as an exemption for the claimant's spouse residing at the
68 same address, and increased, where necessary, to reflect the following:

69 (a) Social Security, railroad retirement, and veterans payments and
70 benefits unless the claimant is a one hundred percent service-connected, disabled
71 veteran or a spouse of a one hundred percent service-connected, disabled
72 veteran. The one hundred percent service-connected disabled veteran shall not
73 be required to list veterans payments and benefits;

74 (b) The total amount of all other public and private pensions and
75 annuities;

76 (c) Public relief, public assistance, and unemployment benefits received
77 in cash, other than benefits received under this chapter;

78 (d) No deduction being allowed for losses not incurred in a trade or
79 business;

80 (e) Interest on the obligations of the United States, any state, or any of
81 their subdivisions and instrumentalities;

82 (6) "Property taxes accrued", property taxes paid, exclusive of special
83 assessments, penalties, interest, and charges for service levied on a claimant's
84 homestead in any calendar year. Property taxes shall qualify for the credit only
85 if actually paid prior to the date a return is filed. The director of revenue shall
86 require a tax receipt or other proof of property tax payment. If a homestead is
87 owned only partially by claimant, then "property taxes accrued" is that part of
88 property taxes levied on the homestead which was actually paid by the
89 claimant. For purposes of this subdivision, property taxes are "levied" when the
90 tax roll is delivered to the director of revenue for collection. If a claimant owns
91 a homestead part of the preceding calendar year and rents it or a different
92 homestead for part of the same year, "property taxes accrued" means only taxes
93 levied on the homestead both owned and occupied by the claimant, multiplied by
94 the percentage of twelve months that such property was owned and occupied as
95 the homestead of the claimant during the year. When a claimant owns and
96 occupies two or more different homesteads in the same calendar year, property
97 taxes accrued shall be the sum of taxes allocable to those several properties
98 occupied by the claimant as a homestead for the year. If a homestead is an
99 integral part of a larger unit such as a farm, or multipurpose or multidwelling
100 building, property taxes accrued shall be that percentage of the total property

101 taxes accrued as the value of the homestead is of the total value. For purposes
 102 of this subdivision "unit" refers to the parcel of property covered by a single tax
 103 statement of which the homestead is a part;

104 (7) "Rent constituting property taxes accrued", twenty percent of the gross
 105 rent paid by a claimant and spouse in the calendar year.

135.025. The property taxes accrued and rent constituting property taxes
 2 accrued on each return shall be totaled. This total, up to [seven] **eleven** hundred
 3 [fifty] dollars, shall be used in determining the property tax credit. The director
 4 of revenue shall prescribe regulations providing for allocations where part of a
 5 claimant's homestead is rented to another or used for nondwelling purposes or
 6 where a homestead is owned or rented or used as a dwelling for part of a year.

135.030. 1. As used in this section:

2 (1) The term "maximum upper limit" shall, for each calendar year after
 3 December 31, 1997, but before calendar year 2008, be the sum of twenty-five
 4 thousand dollars. For [the] **all** calendar [year] **years** beginning on **or after**
 5 January 1, 2008, the maximum upper limit shall be the sum of twenty-seven
 6 thousand five hundred dollars. **In the case of a homestead owned and**
 7 **occupied, for the entire year, by the claimant, the maximum upper limit**
 8 **shall be the sum of thirty thousand dollars;**

9 (2) The term "minimum base" shall, for each calendar year after December
 10 31, 1997, but before calendar year 2008, be the sum of thirteen thousand
 11 dollars. For [the] **all** calendar [year] **years** beginning **on or after** January 1,
 12 2008, the minimum base shall be the sum of fourteen thousand three hundred
 13 dollars. **In the case of a homestead owned and occupied, for the entire**
 14 **year, by the claimant, the minimum base shall be the sum of fifteen**
 15 **thousand dollars.**

16 2. If the income on a return is equal to or less than the maximum upper
 17 limit for the calendar year for which the return is filed, the property tax credit
 18 shall be determined from a table of credits based upon the amount by which the
 19 total property tax described in section 135.025 exceeds the percent of income in
 20 the following list:

21 If the income on the return is:	The percent is:
22 Not over the minimum base	0 percent with credit not to
23	exceed actual property tax
24	or rent equivalent paid up
25	to [\$750] \$1,100

26 Over the minimum base but 1/16 percent accumulative
27 not over the maximum upper per \$300 from 0 percent
28 limit to 4 percent.

29 The director of revenue shall prescribe a table based upon the preceding
30 sentences. The property tax shall be in increments of twenty-five dollars and the
31 income in increments of three hundred dollars. The credit shall be the amount
32 rounded to the nearest whole dollar computed on the basis of the property tax
33 and income at the midpoints of each increment. As used in this subsection, the
34 term "accumulative" means an increase by continuous or repeated application of
35 the percent to the income increment at each three hundred dollar level.

36 3. Notwithstanding subsection 4 of section 32.057, RSMo, the department
37 of revenue or any duly authorized employee or agent shall determine whether any
38 taxpayer filing a report or return with the department of revenue who has not
39 applied for the credit allowed pursuant to section 135.020 may qualify for the
40 credit, and shall notify any qualified claimant of the claimant's potential
41 eligibility, where the department determines such potential eligibility exists.

137.055. 1. After the assessor's book of each county, except in the city of
2 St. Louis **or any county with a charter form of government**, shall be
3 corrected and adjusted according to law, but not later than September twentieth,
4 of each year, the county governing body shall ascertain the sum necessary to be
5 raised for county purposes, and fix the rate of taxes on the several subjects of
6 taxation so as to raise the required sum, and the same to be entered in the proper
7 columns in the tax book.

8 2. Prior to fixing the rate of taxes, as provided in this section, the county
9 governing body shall hold a public hearing on the proposed rate of taxes. A notice
10 stating the time and place for the hearing shall be published in at least one
11 newspaper qualified under the laws of Missouri of general circulation in the
12 county at least seven days prior to the date of the hearing. The notice shall
13 include the aggregate assessed valuation by category of real, total personal and
14 other tangible property in the county as entered in the tax book for the fiscal year
15 for which the tax is to be levied, the aggregate assessed valuation by category of
16 real, total personal and other tangible property in the county for the preceding
17 taxable year, the required sums to be raised from the property tax for each
18 purpose for which the county levies taxes as approved in the budget adopted
19 under chapter 50, RSMo, the proposed rate of taxes which will produce
20 substantially the same revenues as required by the budget, and the increase in

21 tax revenue realized due to an increase in assessed value as a result of new
22 construction and improvement, and the increase, both in dollar value and
23 percentage, in tax revenue as a result of reassessment if the proposed tax rate is
24 adopted. Failure of any taxpayer to appear at said hearing shall not prevent the
25 taxpayer from pursuit of any other legal remedy otherwise available to the
26 taxpayer. Nothing in this subsection absolves county governing bodies of
27 responsibilities under section 137.073 nor to adjust tax rates in event changes in
28 assessed valuation occur that would alter the tax rate calculations.

137.073. 1. As used in this section, the following terms mean:

2 (1) "General reassessment", changes in value, entered in the assessor's
3 books, of a substantial portion of the parcels of real property within a county
4 resulting wholly or partly from reappraisal of value or other actions of the
5 assessor or county equalization body or ordered by the state tax commission or
6 any court;

7 (2) "Tax rate", "rate", or "rate of levy", singular or plural, includes the tax
8 rate for each purpose of taxation of property a taxing authority is authorized to
9 levy without a vote and any tax rate authorized by election, including bond
10 interest and sinking fund;

11 (3) "Tax rate ceiling", a tax rate as revised by the taxing authority to
12 comply with the provisions of this section or when a court has determined the tax
13 rate; except that, other provisions of law to the contrary notwithstanding, a school
14 district may levy the operating levy for school purposes required for the current
15 year pursuant to subsection 2 of section 163.021, RSMo, less all adjustments
16 required pursuant to article X, section 22 of the Missouri Constitution, if such tax
17 rate does not exceed the highest tax rate in effect subsequent to the 1980 tax
18 year. This is the maximum tax rate that may be levied, unless a higher tax rate
19 ceiling is approved by voters of the political subdivision as provided in this
20 section;

21 (4) "Tax revenue", when referring to the previous year, means the actual
22 receipts from ad valorem levies on all classes of property, including state-assessed
23 property, in the immediately preceding fiscal year of the political subdivision,
24 plus an allowance for taxes billed but not collected in the fiscal year and plus an
25 additional allowance for the revenue which would have been collected from
26 property which was annexed by such political subdivision but which was not
27 previously used in determining tax revenue pursuant to this section. The term
28 "tax revenue" shall not include any receipts from ad valorem levies on any

29 property of a railroad corporation or a public utility, as these terms are defined
30 in section 386.020, RSMo, which were assessed by the assessor of a county or city
31 in the previous year but are assessed by the state tax commission in the current
32 year. All school districts and those counties levying sales taxes pursuant to
33 chapter 67, RSMo, shall include in the calculation of tax revenue an amount
34 equivalent to that by which they reduced property tax levies as a result of sales
35 tax pursuant to section 67.505, RSMo, and section 164.013, RSMo, or as excess
36 home dock city or county fees as provided in subsection 4 of section 313.820,
37 RSMo, in the immediately preceding fiscal year but not including any amount
38 calculated to adjust for prior years. For purposes of political subdivisions which
39 were authorized to levy a tax in the prior year but which did not levy such tax or
40 levied a reduced rate, the term "tax revenue", as used in relation to the revision
41 of tax levies mandated by law, shall mean the revenues equal to the amount that
42 would have been available if the voluntary rate reduction had not been made.

43 2. Whenever changes in assessed valuation are entered in the assessor's
44 books for any personal property, in the aggregate, or for any subclass of real
45 property as such subclasses are established in section 4(b) of article X of the
46 Missouri Constitution and defined in section 137.016, the county clerk in all
47 counties and the assessor of St. Louis City shall notify each political subdivision
48 wholly or partially within the county or St. Louis City of the change in valuation
49 of each subclass of real property, individually, and personal property, in the
50 aggregate, exclusive of new construction and improvements. All political
51 subdivisions shall immediately revise the applicable rates of levy for each purpose
52 for each subclass of real property, individually, and personal property, in the
53 aggregate, for which taxes are levied to the extent necessary to produce from all
54 taxable property, exclusive of new construction and improvements, substantially
55 the same amount of tax revenue as was produced in the previous year for each
56 subclass of real property, individually, and personal property, in the aggregate,
57 except that the rate may not exceed the greater of the rate in effect in the 1984
58 tax year or the most recent voter-approved rate. Such tax revenue shall not
59 include any receipts from ad valorem levies on any real property which was
60 assessed by the assessor of a county or city in such previous year but is assessed
61 by the assessor of a county or city in the current year in a different subclass of
62 real property. Where the taxing authority is a school district for the purposes of
63 revising the applicable rates of levy for each subclass of real property, the tax
64 revenues from state-assessed railroad and utility property shall be apportioned

65 and attributed to each subclass of real property based on the percentage of the
66 total assessed valuation of the county that each subclass of real property
67 represents in the current taxable year. As provided in section 22 of article X of
68 the constitution, a political subdivision may also revise each levy to allow for
69 inflationary assessment growth occurring within the political subdivision. The
70 inflationary growth factor for any such subclass of real property or personal
71 property shall be limited to the actual assessment growth in such subclass or
72 class, exclusive of new construction and improvements, and exclusive of the
73 assessed value on any real property which was assessed by the assessor of a
74 county or city in the current year in a different subclass of real property, but not
75 to exceed the consumer price index or five percent, whichever is lower. Should
76 the tax revenue of a political subdivision from the various tax rates determined
77 in this subsection be different than the tax revenue that would have been
78 determined from a single tax rate as calculated pursuant to the method of
79 calculation in this subsection prior to January 1, 2003, then the political
80 subdivision shall revise the tax rates of those subclasses of real property,
81 individually, and/or personal property, in the aggregate, in which there is a tax
82 rate reduction, pursuant to the provisions of this subsection. Such revision shall
83 yield an amount equal to such difference and shall be apportioned among such
84 subclasses of real property, individually, and/or personal property, in the
85 aggregate, based on the relative assessed valuation of the class or subclasses of
86 property experiencing a tax rate reduction. Such revision in the tax rates of each
87 class or subclass shall be made by computing the percentage of current year
88 adjusted assessed valuation of each class or subclass with a tax rate reduction to
89 the total current year adjusted assessed valuation of the class or subclasses with
90 a tax rate reduction, multiplying the resulting percentages by the revenue
91 difference between the single rate calculation and the calculations pursuant to
92 this subsection and dividing by the respective adjusted current year assessed
93 valuation of each class or subclass to determine the adjustment to the rate to be
94 levied upon each class or subclass of property. The adjustment computed herein
95 shall be multiplied by one hundred, rounded to four decimals in the manner
96 provided in this subsection, and added to the initial rate computed for each class
97 or subclass of property. Notwithstanding any provision of this subsection to the
98 contrary, no revision to the rate of levy for personal property shall cause such
99 levy to increase over the levy for personal property from the prior year.

100 3. (1) Where the taxing authority is a school district, it shall be required

101 to revise the rates of levy to the extent necessary to produce from all taxable
102 property, including state-assessed railroad and utility property, which shall be
103 separately estimated in addition to other data required in complying with section
104 164.011, RSMo, substantially the amount of tax revenue permitted in this section.
105 In the year following tax rate reduction, the tax rate ceiling may be adjusted to
106 offset such district's reduction in the apportionment of state school moneys due
107 to its reduced tax rate. However, in the event any school district, in calculating
108 a tax rate ceiling pursuant to this section, requiring the estimating of effects of
109 state-assessed railroad and utility valuation or loss of state aid, discovers that the
110 estimates used result in receipt of excess revenues, which would have required
111 a lower rate if the actual information had been known, the school district shall
112 reduce the tax rate ceiling in the following year to compensate for the excess
113 receipts, and the recalculated rate shall become the tax rate ceiling for purposes
114 of this section.

115 (2) For any political subdivision which experiences a reduction in the
116 amount of assessed valuation relating to a prior year, due to decisions of the state
117 tax commission or a court pursuant to sections 138.430 to 138.433, RSMo, or due
118 to clerical errors or corrections in the calculation or recordation of any assessed
119 valuation:

120 (a) Such political subdivision may revise the tax rate ceiling for each
121 purpose it levies taxes to compensate for the reduction in assessed value
122 occurring after the political subdivision calculated the tax rate ceiling for the
123 particular subclass of real property or for personal property, in the aggregate, in
124 [the] a prior year. Such revision by the political subdivision shall be made at the
125 time of the next calculation of the tax rate for the particular subclass of real
126 property or for personal property, in the aggregate, after the reduction in
127 assessed valuation has been determined and shall be calculated in a manner that
128 results in the revised tax rate ceiling being the same as it would have been had
129 the corrected or finalized assessment been available at the time of the prior
130 calculation;

131 (b) In addition, for up to three years following the determination of the
132 reduction in assessed valuation as a result of circumstances defined in this
133 subdivision, such political subdivision may levy a tax rate for each purpose it
134 levies taxes above the revised tax rate ceiling provided in paragraph (a) of this
135 subdivision to recoup any revenues it was entitled to receive [for the three-year
136 period preceding such determination] **had the corrected or finalized**

137 **assessment been available at the time of the prior calculation.**

138 4. (1) In order to implement the provisions of this section and section 22
139 of article X of the Constitution of Missouri, the term "improvements" shall apply
140 to both real and personal property. In order to determine the value of new
141 construction and improvements, each county assessor shall maintain a record of
142 real property valuations in such a manner as to identify each year the increase
143 in valuation for each political subdivision in the county as a result of new
144 construction and improvements. The value of new construction and
145 improvements shall include the additional assessed value of all improvements or
146 additions to real property which were begun after and were not part of the prior
147 year's assessment, except that the additional assessed value of all improvements
148 or additions to real property which had been totally or partially exempt from ad
149 valorem taxes pursuant to sections 99.800 to 99.865, RSMo, sections 135.200 to
150 135.255, RSMo, and section 353.110, RSMo, shall be included in the value of new
151 construction and improvements when the property becomes totally or partially
152 subject to assessment and payment of all ad valorem taxes. The aggregate
153 increase in valuation of personal property for the current year over that of the
154 previous year is the equivalent of the new construction and improvements factor
155 for personal property. Notwithstanding any opt-out implemented pursuant to
156 subsection 15 of section 137.115, the assessor shall certify the amount of new
157 construction and improvements and the amount of assessed value on any real
158 property which was assessed by the assessor of a county or city in such previous
159 year but is assessed by the assessor of a county or city in the current year in a
160 different subclass of real property separately for each of the three subclasses of
161 real property for each political subdivision to the county clerk in order that
162 political subdivisions shall have this information for the purpose of calculating
163 tax rates pursuant to this section and section 22, article X, Constitution of
164 Missouri. In addition, the state tax commission shall certify each year to each
165 county clerk the increase in the general price level as measured by the Consumer
166 Price Index for All Urban Consumers for the United States, or its successor
167 publications, as defined and officially reported by the United States Department
168 of Labor, or its successor agency. The state tax commission shall certify the
169 increase in such index on the latest twelve-month basis available on [June]
170 **February** first of each year over the immediately preceding prior twelve-month
171 period in order that political subdivisions shall have this information available
172 in setting their tax rates according to law and section 22 of article X of the

173 Constitution of Missouri. For purposes of implementing the provisions of this
174 section and section 22 of article X of the Missouri Constitution, the term
175 "property" means all taxable property, including state-assessed property.

176 (2) Each political subdivision required to revise rates of levy pursuant to
177 this section or section 22 of article X of the Constitution of Missouri shall
178 calculate each tax rate it is authorized to levy and, in establishing each tax rate,
179 shall consider each provision for tax rate revision provided in this section and
180 section 22 of article X of the Constitution of Missouri, separately and without
181 regard to annual tax rate reductions provided in section 67.505, RSMo, and
182 section 164.013, RSMo. Each political subdivision shall set each tax rate it is
183 authorized to levy using the calculation that produces the lowest tax rate ceiling.
184 It is further the intent of the general assembly, pursuant to the authority of
185 section 10(c) of article X of the Constitution of Missouri, that the provisions of
186 such section be applicable to tax rate revisions mandated pursuant to section 22
187 of article X of the Constitution of Missouri as to reestablishing tax rates as
188 revised in subsequent years, enforcement provisions, and other provisions not in
189 conflict with section 22 of article X of the Constitution of Missouri. Annual tax
190 rate reductions provided in section 67.505, RSMo, and section 164.013, RSMo,
191 shall be applied to the tax rate as established pursuant to this section and section
192 22 of article X of the Constitution of Missouri, unless otherwise provided by law.

193 5. (1) In all political subdivisions, the tax rate ceiling established
194 pursuant to this section shall not be increased unless approved by a vote of the
195 people. Approval of the higher tax rate shall be by at least a majority of votes
196 cast. When a proposed higher tax rate requires approval by more than a simple
197 majority pursuant to any provision of law or the constitution, the tax rate
198 increase must receive approval by at least the majority required.

199 (2) When voters approve an increase in the tax rate, the amount of the
200 increase shall be added to the tax rate ceiling as calculated pursuant to this
201 section to the extent the total rate does not exceed any maximum rate prescribed
202 by law. If a ballot question presents a stated tax rate for approval rather than
203 describing the amount of increase in the question, the stated tax rate approved
204 shall be **adjusted as provided in this section and, so adjusted, shall be**
205 **the current tax rate ceiling. The increased tax rate ceiling as approved shall be**
206 **adjusted such that when applied to the current total assessed valuation,**
207 **excluding new construction and improvements since the date of the**
208 **election approving such increase, of the political subdivision the**

209 revenue derived from the adjusted tax rate ceiling is equal to the sum
210 of: the amount of revenue which would have been derived by applying
211 the voter approved increased tax rate ceiling to total assessed
212 valuation of the political subdivision, as most recently certified by the
213 city or county clerk on or before the date of the election in which such
214 increase is approved, increased by the percentage increase in the
215 consumer price index, as provided by law. Such adjusted tax rate
216 ceiling may be applied to the total assessed valuation of the political subdivision
217 at the setting of the next tax rate. If a ballot question presents a phased-in
218 tax rate increase, upon voter approval, each tax rate increase shall be
219 adjusted in the manner prescribed in this section to yield the sum of:
220 the amount of revenue that would be derived by applying such voter
221 approved increased rate to the total assessed valuation, as most
222 recently certified by the city or county clerk on or before the date of
223 the election in which such increase was approved, increased by the
224 percentage increase in the consumer price index, as provided by law,
225 from the date of the election to the time of such increase.

226 (3) The governing body of any political subdivision may levy a tax rate
227 lower than its tax rate ceiling and may, in a non-reassessment year, increase
228 that lowered tax rate to a level not exceeding the tax rate ceiling without voter
229 approval in the manner provided under subdivision (4) of this
230 subsection. Nothing in this section shall be construed as prohibiting a
231 political subdivision from voluntarily levying a tax rate lower than that
232 which is required under the provisions of this section or from seeking
233 voter approval of a reduction to such political subdivision's tax rate
234 ceiling.

235 (4) In a year of general reassessment, a governing body whose
236 tax rate is lower than its tax rate ceiling shall revise its tax rate
237 pursuant to the provisions of subsection 4 of this section as if its tax
238 rate was at the tax rate ceiling. In a year following general
239 reassessment, if such governing body intends to increase its tax rate,
240 the governing body shall conduct a public hearing, and in a public
241 meeting it shall adopt an ordinance, resolution, or policy statement
242 justifying its action prior to setting and certifying its tax rate. The
243 provisions of this subdivision shall not apply to any political
244 subdivision which levies a tax rate lower than its tax rate ceiling solely
245 due to a reduction required by law resulting from sales tax

246 **collections. The provisions of this subdivision shall not apply to any**
247 **political subdivision which has received voter approval for an increase**
248 **to its tax rate ceiling subsequent to setting its most recent tax rate.**

249 6. (1) For the purposes of calculating state aid for public schools pursuant
250 to section 163.031, RSMo, each taxing authority which is a school district shall
251 determine its proposed tax rate as a blended rate of the classes or subclasses of
252 property. Such blended rate shall be calculated by first determining the total tax
253 revenue of the property within the jurisdiction of the taxing authority, which
254 amount shall be equal to the sum of the products of multiplying the assessed
255 valuation of each class and subclass of property by the corresponding tax rate for
256 such class or subclass, then dividing the total tax revenue by the total assessed
257 valuation of the same jurisdiction, and then multiplying the resulting quotient
258 by a factor of one hundred. Where the taxing authority is a school district, such
259 blended rate shall also be used by such school district for calculating revenue
260 from state-assessed railroad and utility property as defined in chapter 151, RSMo,
261 and for apportioning the tax rate by purpose.

262 (2) Each taxing authority proposing to levy a tax rate in any year shall
263 notify the clerk of the county commission in the county or counties where the tax
264 rate applies of its tax rate ceiling and its proposed tax rate. Each taxing
265 authority shall express its proposed tax rate in a fraction equal to the nearest
266 one-tenth of a cent, unless its proposed tax rate is in excess of one dollar, then
267 one/one-hundredth of a cent. If a taxing authority shall round to
268 one/one-hundredth of a cent, it shall round up a fraction greater than or equal to
269 five/one-thousandth of one cent to the next higher one/one-hundredth of a cent;
270 if a taxing authority shall round to one-tenth of a cent, it shall round up a
271 fraction greater than or equal to five/one-hundredths of a cent to the next higher
272 one-tenth of a cent. Any taxing authority levying a property tax rate shall
273 provide data, in such form as shall be prescribed by the state auditor by rule,
274 substantiating such tax rate complies with Missouri law. All forms for the
275 calculation of rates pursuant to this section shall be promulgated as a rule and
276 shall not be incorporated by reference. The state auditor shall promulgate rules
277 for any and all forms for the calculation of rates pursuant to this section which
278 do not currently exist in rule form or that have been incorporated by reference.
279 In addition, each taxing authority proposing to levy a tax rate for debt service
280 shall provide data, in such form as shall be prescribed by the state auditor by
281 rule, substantiating the tax rate for debt service complies with Missouri law. A

282 tax rate proposed for annual debt service requirements will be prima facie valid
283 if, after making the payment for which the tax was levied, bonds remain
284 outstanding and the debt fund reserves do not exceed the following year's
285 payments. The county clerk shall keep on file and available for public inspection
286 all such information for a period of three years. The clerk shall, within three
287 days of receipt, forward a copy of the notice of a taxing authority's tax rate ceiling
288 and proposed tax rate and any substantiating data to the state auditor. The state
289 auditor shall, within fifteen days of the date of receipt, examine such information
290 and return to the county clerk his or her findings as to compliance of the tax rate
291 ceiling with this section and as to compliance of any proposed tax rate for debt
292 service with Missouri law. If the state auditor believes that a taxing authority's
293 proposed tax rate does not comply with Missouri law, then the state auditor's
294 findings shall include a recalculated tax rate, and the state auditor may request
295 a taxing authority to submit documentation supporting such taxing authority's
296 proposed tax rate. The county clerk shall immediately forward a copy of the
297 auditor's findings to the taxing authority and shall file a copy of the findings with
298 the information received from the taxing authority. The taxing authority shall
299 have fifteen days from the date of receipt from the county clerk of the state
300 auditor's findings and any request for supporting documentation to accept or
301 reject in writing the rate change certified by the state auditor and to submit all
302 requested information to the state auditor. A copy of the taxing authority's
303 acceptance or rejection and any information submitted to the state auditor shall
304 also be mailed to the county clerk. If a taxing authority rejects a rate change
305 certified by the state auditor and the state auditor does not receive supporting
306 information which justifies the taxing authority's original or any subsequent
307 proposed tax rate, then the state auditor shall refer the perceived violations of
308 such taxing authority to the attorney general's office and the attorney general is
309 authorized to obtain injunctive relief to prevent the taxing authority from levying
310 a violative tax rate.

311 7. No tax rate shall be extended on the tax rolls by the county clerk unless
312 the political subdivision has complied with the foregoing provisions of this
313 section.

314 8. Whenever a taxpayer has cause to believe that a taxing authority has
315 not complied with the provisions of this section, the taxpayer may make a formal
316 complaint with the prosecuting attorney of the county. Where the prosecuting
317 attorney fails to bring an action within ten days of the filing of the complaint, the

318 taxpayer may bring a civil action pursuant to this section and institute an action
319 as representative of a class of all taxpayers within a taxing authority if the class
320 is so numerous that joinder of all members is impracticable, if there are questions
321 of law or fact common to the class, if the claims or defenses of the representative
322 parties are typical of the claims or defenses of the class, and if the representative
323 parties will fairly and adequately protect the interests of the class. In any class
324 action maintained pursuant to this section, the court may direct to the members
325 of the class a notice to be published at least once each week for four consecutive
326 weeks in a newspaper of general circulation published in the county where the
327 civil action is commenced and in other counties within the jurisdiction of a taxing
328 authority. The notice shall advise each member that the court will exclude him
329 or her from the class if he or she so requests by a specified date, that the
330 judgment, whether favorable or not, will include all members who do not request
331 exclusion, and that any member who does not request exclusion may, if he or she
332 desires, enter an appearance. In any class action brought pursuant to this
333 section, the court, in addition to the relief requested, shall assess against the
334 taxing authority found to be in violation of this section the reasonable costs of
335 bringing the action, including reasonable attorney's fees, provided no attorney's
336 fees shall be awarded any attorney or association of attorneys who receive public
337 funds from any source for their services. Any action brought pursuant to this
338 section shall be set for hearing as soon as practicable after the cause is at issue.

339 9. If in any action, including a class action, the court issues an order
340 requiring a taxing authority to revise the tax rates as provided in this section or
341 enjoins a taxing authority from the collection of a tax because of its failure to
342 revise the rate of levy as provided in this section, any taxpayer paying his or her
343 taxes when an improper rate is applied has erroneously paid his or her taxes in
344 part, whether or not the taxes are paid under protest as provided in section
345 139.031, RSMo, **or otherwise contested**. The part of the taxes paid
346 erroneously is the difference in the amount produced by the original levy and the
347 amount produced by the revised levy. The township or county collector of taxes
348 or the collector of taxes in any city shall refund the amount of the tax erroneously
349 paid. The taxing authority refusing to revise the rate of levy as provided in this
350 section shall make available to the collector all funds necessary to make refunds
351 pursuant to this subsection. No taxpayer shall receive any interest on any money
352 erroneously paid by him or her pursuant to this subsection. Effective in the 1994
353 tax year, nothing in this section shall be construed to require a taxing authority

354 to refund any tax erroneously paid prior to or during the third tax year preceding
355 the current tax year.

356 10. [A taxing authority, including but not limited to a township, county
357 collector, or collector of taxes, responsible for determining and collecting the
358 amount of residential real property tax levied in its jurisdiction, shall report such
359 amount of tax collected by December thirty-first of each year such property is
360 assessed to the state tax commission. The state tax commission shall compile the
361 tax data by county or taxing jurisdiction and submit a report to the general
362 assembly no later than January thirty-first of the following year.

363 11.] Any rule or portion of a rule, as that term is defined in section
364 536.010, RSMo, that is created under the authority delegated in this section shall
365 become effective only if it complies with and is subject to all of the provisions of
366 chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and
367 chapter 536, RSMo, are nonseverable and if any of the powers vested with the
368 general assembly pursuant to chapter 536, RSMo, to review, to delay the effective
369 date, or to disapprove and annul a rule are subsequently held unconstitutional,
370 then the grant of rulemaking authority and any rule proposed or adopted after
371 August 28, 2004, shall be invalid and void.

137.082. 1. Notwithstanding the provisions of sections 137.075 and
2 137.080 to the contrary, a building or other structure classified as residential
3 property pursuant to section 137.016 newly constructed and occupied on any
4 parcel of real property shall be assessed and taxed on such assessed valuation as
5 of the first day of the month following the date of occupancy for the proportionate
6 part of the remaining year at the tax rates established for that year, in all taxing
7 jurisdictions located in the county adopting this section as provided in subsection
8 8 of this section. Newly constructed residential property which has never been
9 occupied shall not be assessed as improved real property until such occupancy or
10 the first day of January of the second year following the year in which
11 construction of the improvements was completed.

12 2. The assessor may consider a property residentially occupied upon
13 personal verification or when any two of the following conditions have been met:

14 (1) An occupancy permit has been issued for the property;

15 (2) A deed transferring ownership from one party to another has been
16 filed with the recorder of deeds' office subsequent to the date of the first
17 permanent utility service;

18 (3) A utility company providing service in the county has verified a

19 transfer of service for property from one party to another;

20 (4) The person or persons occupying the newly constructed property has
21 registered a change of address with any local, state or federal governmental office
22 or agency.

23 3. In implementing the provisions of this section, the assessor may use
24 occupancy permits, building permits, warranty deeds, utility connection
25 documents, including telephone connections, or other official documents as may
26 be necessary to discover the existence of newly constructed properties. No utility
27 company shall refuse to provide verification monthly to the assessor of a utility
28 connection to a newly occupied single family building or structure.

29 4. In the event that the assessment under subsections 1 and 2 of this
30 section is not completed until after the deadline for filing appeals in a given tax
31 year, the owner of the newly constructed property who is aggrieved by the
32 assessment of the property may appeal this assessment the following year to the
33 county board of equalization in accordance with chapter 138, RSMo, and may pay
34 any taxes under protest in accordance with section 139.031, RSMo; **provided**
35 **however, that such payment under protest shall not be required as a**
36 **condition of appealing to the county board of equalization.** The collector
37 shall impound such protested taxes and shall not disburse such taxes until
38 resolution of the appeal.

39 5. The increase in assessed valuation resulting from the implementation
40 of the provisions of this section shall be considered new construction and
41 improvements under the provisions of this chapter.

42 6. In counties which adopt the provisions of subsections 1 to 7 of this
43 section, an amount not to exceed ten percent of all ad valorem property tax
44 collections on newly constructed and occupied residential property allocable to
45 each taxing authority within counties of the first classification having a
46 population of nine hundred thousand or more, one-tenth of one percent of all ad
47 valorem property tax collections allocable to each taxing authority within all
48 other counties of the first classification and one-fifth of one percent of all ad
49 valorem property tax collections allocable to each taxing authority within counties
50 of the second, third and fourth classifications and any county of the first
51 classification having a population of at least eighty-two thousand inhabitants, but
52 less than eighty-two thousand one hundred inhabitants, in addition to the
53 amount prescribed by section 137.720 shall be deposited into the assessment fund
54 of the county for collection costs.

55 7. For purposes of figuring the tax due on such newly constructed
56 residential property, the assessor or the board of equalization shall place the full
57 amount of the assessed valuation on the tax book upon the first day of the month
58 following occupancy. Such assessed valuation shall be taxed for each month of
59 the year following such date at its new assessed valuation, and for each month
60 of the year preceding such date at its previous valuation. The percentage derived
61 from dividing the number of months at which the property is taxed at its new
62 valuation by twelve shall be applied to the total assessed valuation of the new
63 construction and improvements, and such product shall be included in the next
64 year's base for the purposes of figuring the next year's tax levy rollback. The
65 untaxed percentage shall be considered as new construction and improvements
66 in the following year and shall be exempt from the rollback provisions.

67 8. Subsections 1 to 7 of this section shall be effective in those counties
68 including any city not within a county in which the governing body of such county
69 elects to adopt a proposal to implement the provisions of subsections 1 to 7 of this
70 section. Such subsections shall become effective in such county on the first day
71 of January of the year following such election.

72 9. In any county which adopts the provisions of subsections 1 to 7 of this
73 section prior to the first day of June in any year pursuant to subsection 8 of this
74 section, the assessor of such county shall, upon application of the property owner,
75 remove on a pro rata basis from the tax book for the current year any residential
76 real property improvements destroyed by a natural disaster if such property is
77 unoccupied and uninhabitable due to such destruction. On or after the first day
78 of June, the board of equalization shall perform such duties. Any person claiming
79 such destroyed property shall provide a list of such destroyed property to the
80 county assessor. The assessor shall have available a supply of appropriate forms
81 on which the claim shall be made. The assessor may verify all such destroyed
82 property listed to ensure that the person made a correct statement. Any person
83 who completes such a list and, with intent to defraud, includes property on the
84 list that was not destroyed by a natural disaster shall, in addition to any other
85 penalties provided by law, be assessed double the value of any property
86 fraudulently listed. The list shall be filed by the assessor, after he has provided
87 a copy of the list to the county collector and the board of equalization, in the
88 office of the county clerk who, after entering the filing thereof, shall preserve and
89 safely keep them. If the assessor, subsequent to such destruction, considers such
90 property occupied as provided in subsection 2 of this section, the assessor shall

91 consider such property new construction and improvements and shall assess such
92 property accordingly as provided in subsection 1 of this section. For the purposes
93 of this section, the term "natural disaster" means any disaster due to natural
94 causes such as tornado, fire, flood, or earthquake.

95 10. Any political subdivision may recover the loss of revenue caused by
96 subsection 9 of this section by adjusting the rate of taxation, to the extent
97 previously authorized by the voters of such political subdivision, for the tax year
98 immediately following the year of such destruction in an amount not to exceed the
99 loss of revenue caused by this section.

137.180. 1. Whenever any assessor shall increase the valuation of any
2 real property he shall forthwith notify the record owner of such increase, either
3 in person, or by mail directed to the last known address; every such increase in
4 assessed valuation made by the assessor shall be subject to review by the county
5 board of equalization whereat the landowner shall be entitled to be heard, and
6 the notice to the landowner shall so state.

7 2. **Effective January 1, 2009, for all counties with a charter form**
8 **of government, whenever any assessor shall increase the valuation of**
9 **any real property, he or she shall forthwith notify the record owner on**
10 **or before May thirty-first of such increase and, in a year of general**
11 **reassessment, the county shall notify the record owner of the projected**
12 **tax liability likely to result from such an increase, either in person, or**
13 **by mail directed to the last known address; every such increase in**
14 **assessed valuation made by the assessor shall be subject to review by**
15 **the county board of equalization whereat the landowner shall be**
16 **entitled to be heard, and the notice to the landowner shall so**
17 **state. Notice of the projected tax liability from the county shall**
18 **accompany the notice of increased valuation from the assessor.**

19 3. **Effective January 1, 2011, for all counties not subject to the**
20 **provisions of subsection 2 of this section or subsection 2 of section**
21 **137.355, whenever any assessor shall increase the valuation of any real**
22 **property, he or she shall forthwith notify the record owner on or before**
23 **May thirty-first of such increase and, in a year of general reassessment,**
24 **the county shall notify the record owner of the projected tax liability**
25 **likely to result from such an increase, either in person, or by mail**
26 **directed to the last known address; every such increase in assessed**
27 **valuation made by the assessor shall be subject to review by the county**

28 board of equalization whereat the landowner shall be entitled to be
29 heard, and the notice to the landowner shall so state. Notice of the
30 projected tax liability from the county shall accompany the notice of
31 increased valuation from the assessor.

32 4. The notice of projected tax liability, required under
33 subsections 2 and 3 of this section, from the county shall include:

34 (1) Record owner's name, address, and the parcel number of the
35 property;

36 (2) A list of all political subdivisions levying a tax upon the
37 property of the record owner;

38 (3) The projected tax rate for each political subdivision levying
39 a tax upon the property of the record owner, and the purpose for each
40 levy of such political subdivisions;

41 (4) The previous year's tax rates for each individual tax levy
42 imposed by each political subdivision levying a tax upon the property
43 of the record owner;

44 (5) The tax rate ceiling for each levy imposed by each political
45 subdivision levying a tax upon the property of the record owner;

46 (6) The contact information for each political subdivision levying
47 a tax upon the property of the record owner;

48 (7) A statement identifying any projected tax rates for political
49 subdivisions levying a tax upon the property of the record owner,
50 which were not calculated and provided by the political subdivision
51 levying the tax; and

52 (8) The total projected property tax liability of the taxpayer.

137.243. 1. To determine the "projected tax liability" required by
2 subsections 2 and 3 of section 137.180, subsection 2 of section 137.355,
3 and subsection 2 of section 137.490, the assessor, on or before March
4 first of each tax year, shall provide the clerk with the assessment book
5 which for this purpose shall contain the real estate values for that year,
6 the prior year's state assessed values, and the prior year's personal
7 property values. On or before March fifteenth, the clerk shall make out
8 an abstract of the assessment book showing the aggregate amounts of
9 different kinds of real, personal, and other tangible property and the
10 valuations of each for each political subdivision in the county, or in the
11 city for any city not within a county, entitled to levy ad valorem taxes
12 on property except for municipalities maintaining their own tax or

13 assessment books. The governing body of each political subdivision or
14 a person designated by the governing body shall use such information
15 to informally project a non-binding tax levy for that year and return
16 such projected tax levy to the clerk no later than April fifteenth. The
17 clerk shall forward such information to the county collector who shall
18 then calculate and, no later than April thirtieth, provide to the assessor
19 the projected tax liability for each real estate parcel for which the
20 assessor intends to mail a notice of increase pursuant to sections
21 137.180, 137.355, and 137.490.

22 2. Political subdivisions located at least partially within two or
23 more counties, which are subject to divergent time requirements, shall
24 comply with all requirements applicable to each such county and may
25 utilize the most recent available information to satisfy such
26 requirements.

27 3. Failure by an assessor to timely provide the assessment book
28 or notice of increased assessed value, as provided in this section, shall
29 result in the state tax commission withholding all or a part of the
30 moneys provided under section 137.720 and all state per parcel
31 reimbursement funds which would otherwise be made available to such
32 assessor.

33 4. Failure by a political subdivision to provide the clerk with a
34 projected tax levy in the time prescribed under this section shall result
35 in a twenty percent reduction in such political subdivision's tax rate
36 for the tax year, unless such failure is a direct result of a delinquency
37 in the provision of, or failure to provide, information required by this
38 section by the assessor or the clerk. If a political subdivision fails to
39 provide the projected tax rate as provided in this section, the clerk
40 shall notify the state auditor who shall, within seven days of receiving
41 such notice, estimate a non-binding tax levy for such political
42 subdivision and return such to the clerk. The clerk shall notify the
43 state auditor of any applicable reduction to a political subdivision's tax
44 rate.

137.245. 1. The assessor, except in St. Louis City or counties with a
2 charter form of government, shall make out and return to the county
3 governing body, on or before the thirty-first day of May in every year, the
4 assessor's book, verified by an affidavit annexed thereto, in the following words:
5 "..... being duly sworn, makes oath and says that such person has made

6 diligent efforts to ascertain all the taxable property being or situate, on the first
7 day of January last past, in the county of which such person is assessor; that, so
8 far as such person has been able to ascertain the same, it is correctly set forth in
9 the foregoing book, in the manner and the value thereof stated therein, according
10 to the mode required by law".

11 2. The clerk of the county governing body shall immediately make out an
12 abstract of the assessment book, showing aggregate footings of the different
13 columns, so as to set forth the aggregate amounts of the different kinds of real
14 and tangible personal property and the valuation thereof, and forward the
15 abstract to the state tax commission. Failure of the clerk, **except clerks of**
16 **counties with a charter form of government**, to make out and forward the
17 abstract to the state tax commission on or before the twentieth day of June is a
18 misdemeanor.

19 3. The clerk of the county governing body in all counties, and the assessor
20 in St. Louis City, shall make out an abstract of the assessment book showing the
21 aggregate amounts of different kinds of real, personal and other tangible property
22 and the valuations of each for each political subdivision in the county entitled to
23 levy ad valorem taxes on property except for municipalities maintaining their own
24 tax or assessment books. The clerk of each county, and the assessor in St. Louis
25 **City and any county with a charter form of government**, shall forward a
26 copy of the aggregate valuation listed in the tax book for each political
27 subdivision, except counties and municipalities maintaining their own tax or
28 assessment books, to the governing body of the subdivision by the first day of July
29 of each year. In any county which contains a city with a population of one
30 hundred thousand or more inhabitants which is located within a county of the
31 first classification that adjoins no other county of the first classification, the clerk
32 of the county shall provide the final revised assessed valuation listed in the tax
33 book for each school district within the county to each such district on or before
34 the fifteenth day of August of each year. The clerk of any county of the first
35 classification with a charter form of government and with more than six hundred
36 thousand but less than seven hundred thousand inhabitants shall forward a copy
37 of the aggregate valuation listed in the tax book for school districts within the
38 county to each such district by the **[fifteenth] first** day of **[June] July** of each
39 year.

137.275. Every person who thinks himself aggrieved by the assessment
2 of his property may appeal to the county board of equalization, in person, by

3 attorney or agent, or in writing. **For appeals arising in any county with a**
4 **charter form of government, such appeals shall be lodged with the**
5 **county board of equalization on or before the third Monday in July.**

137.335. The state tax commission shall design the necessary assessment
2 blanks, which shall contain a classification of all tangible personal property, and
3 the blanks shall be furnished to the county assessor sixty days before January
4 first of each year. After receiving the form of the assessment blanks, the assessor
5 or his deputies shall, between the first day of January and the fifteenth day of
6 May of each year, unless the time be extended for good cause shown by order of
7 the county commission for a period expiring not later than May thirty-first, make
8 and complete a list of all real and tangible personal property taxable by the
9 county and assess the property at its true value in money; **except that in**
10 **counties with a charter form of government, such list shall be**
11 **completed not later than July first.**

137.355. 1. If an assessor increases the valuation of any tangible personal
2 property as estimated in the itemized list furnished to the assessor, and if an
3 assessor increases the valuation of any real property, he shall forthwith notify the
4 record owner of the increase either in person or by mail directed to the last
5 known address, and if the address of the owner is unknown notice shall be given
6 by publication in two newspapers published in the county.

7 **2. Effective January 1, 2011, if an assessor increases the**
8 **valuation of any real property, the assessor, on or before May thirty-**
9 **first, shall notify the record owner of the increase and, in a year of**
10 **general reassessment, the county shall notify the record owner of the**
11 **projected tax liability likely to result from such an increase either in**
12 **person or by mail directed to the last known address, and, if the**
13 **address of the owner is unknown, notice shall be given by publication**
14 **in two newspapers published in the county. Notice of the projected tax**
15 **liability from the county shall accompany the notice of increased**
16 **valuation from the assessor.**

17 **3. The notice of projected tax liability, required under subsection**
18 **2 of this section, from the county shall include:**

19 **(1) Record owner's name, address, and the parcel number of the**
20 **property;**

21 **(2) A list of all political subdivisions levying a tax upon the**
22 **property of the record owner;**

23 **(3) The projected tax rate for each political subdivision levying**
 24 **a tax upon the property of the record owner, and the purpose for each**
 25 **levy of such political subdivisions;**

26 **(4) The previous year's tax rates for each individual tax levy**
 27 **imposed by each political subdivision levying a tax upon the property**
 28 **of the record owner;**

29 **(5) The tax rate ceiling for each levy imposed by each political**
 30 **subdivision levying a tax upon the property of the record owner;**

31 **(6) The contact information for each political subdivision levying**
 32 **a tax upon the property of the record owner;**

33 **(7) A statement identifying any projected tax rates for political**
 34 **subdivisions levying a tax upon the property of the record owner,**
 35 **which were not calculated and provided by the political subdivision**
 36 **levying the tax; and**

37 **(8) The total projected property tax liability of the taxpayer.**

137.375. 1. The assessor shall make out and return to the county
 2 commission, on or before the fifteenth day of May in every year, unless such time
 3 be extended as provided in section 137.335, **except in counties with a charter**
 4 **form of government where the return date shall be July first**, the
 5 assessor's book, verified by his affidavit annexed thereto, in the following words:
 6 being duly sworn makes oath and says that he has
 7 made diligent efforts to ascertain all the taxable property being or situate on the
 8 first day of January last past, in the county of which he is assessor; that, so far
 9 as he has been able to ascertain the same, it is correctly set forth in the foregoing
 10 book, in the manner and the value thereof stated therein, according to the mode
 11 required by law.

12 2. The clerk of the county commission shall immediately make out an
 13 abstract of the assessment book, showing aggregate footings of the different
 14 columns, so as to set forth the aggregate amounts of the different kinds of real
 15 and tangible personal property and the valuation thereof, and forward the
 16 abstract to the state tax commission.

17 3. Upon failure to make out and forward the abstract to the state tax
 18 commission on or before the tenth day of June or within the additional time
 19 allowed by the county commission, **or by July tenth in counties with a**
 20 **charter form of government**, the clerk shall upon conviction be deemed guilty
 21 of a misdemeanor.

137.390. After the assessor's book shall be corrected and adjusted
2 according to law, but not later than September twentieth of each year, **or in the**
3 **case of counties with a charter form of government, not later than**
4 **October first**, the county commission shall ascertain the sum necessary to be
5 raised for county purposes, and fix the rate of taxes on the several subjects of
6 taxation so as to raise the required sum, and the same shall be entered in proper
7 columns in the tax book.

137.490. 1. The assessor, or his deputies under his direction, shall assess
2 all the taxable real property within the city and all tangible personal property
3 taxable by the city under the laws of this state in the manner provided in sections
4 137.485 to 137.550 and as otherwise provided by law, and for that purpose the
5 assessor may divide and assign the work or any of it among them. They shall
6 commence their assessment on the first day of January in each year and complete
7 the assessment, and the deputies make their final reports thereof to the assessor,
8 on or before the first day of April next following. The assessor shall see that the
9 assessment is made uniform and equal throughout the city. If the assessor
10 proposes to increase any assessment of real property, he shall give notice of the
11 fact to the person owning the property affected, his agent or representative, by
12 personal notice, or by mail directed to the last known address.

13 **2. Effective January 1, 2009, the assessor, or his or her deputies**
14 **under his or her direction, shall commence their assessment on the first**
15 **day of January in each year and complete the assessment, and the**
16 **deputies make their final reports thereof to the assessor, on or before**
17 **the first day of March next following. The assessor shall see that the**
18 **assessment is made uniform and equal throughout the city. If the**
19 **assessor proposes to increase any assessment of real property, the**
20 **assessor shall, on or before the thirty-first day of May, give notice of**
21 **the fact and, in a year of general reassessment, the city shall provide**
22 **notice of the projected tax liability likely to result from such an**
23 **increase to the person owning the property affected, his or her agent**
24 **or representative, by personal notice, or by mail directed to the last**
25 **known address. Notice of the projected tax liability from the city shall**
26 **accompany the notice of increased valuation from the assessor.**

27 **3. The notice of projected tax liability, required under subsection**
28 **2 of this section, from the city shall include:**

29 **(1) Record owner's name, address, and the parcel number of the**

30 **property;**

31 **(2) A list of all political subdivisions levying a tax upon the**
32 **property of the record owner;**

33 **(3) The projected tax rate for each political subdivision levying**
34 **a tax upon the property of the record owner, and the purpose for each**
35 **levy of such political subdivisions;**

36 **(4) The previous year's tax rates for each individual tax levy**
37 **imposed by each political subdivision levying a tax upon the property**
38 **of the record owner;**

39 **(5) The tax rate ceiling for each levy imposed by each political**
40 **subdivision levying a tax upon the property of the record owner;**

41 **(6) The contact information for each political subdivision levying**
42 **a tax upon the property of the record owner;**

43 **(7) A statement identifying any projected tax rates for political**
44 **subdivisions levying a tax upon the property of the record owner,**
45 **which were not calculated and provided by the political subdivision**
46 **levying the tax; and**

47 **(8) The total projected property tax liability of the taxpayer.**

137.510. The assessor shall make up the assessment plat books or records
2 in convenient alphabetical or numerical order from the reports made by the
3 deputy assessors, the lists, statements or returns made of real or tangible
4 personal property, his own view, or the best information he can otherwise obtain,
5 and complete said assessment plat books or records on or before [the first Monday
6 in May] **July first** of each year.

137.515. After the assessment plat books or records have been corrected,
2 the assessor shall make an abstract thereof showing the amount of the several
3 kinds of property assessed and specifying the amount of value of all taxable
4 property within the city, and certify thereon that the same is a true and correct
5 abstract of all such property in the city so far as he has been able to
6 ascertain. One copy of the abstract, verified by his oath, shall be delivered on or
7 before the twentieth day of [June] **July** to the mayor, and another to the state
8 tax commission.

137.720. 1. A percentage of all ad valorem property tax collections
2 allocable to each taxing authority within the county and the county shall be
3 deducted from the collections of taxes each year and shall be deposited into the
4 assessment fund of the county as required pursuant to section 137.750. The

5 percentage shall be one-half of one percent for all counties of the first and second
6 classification and cities not within a county and one percent for counties of the
7 third and fourth classification.

8 2. For counties of the first classification, counties with a charter form of
9 government, and any city not within a county, an additional one-eighth of one
10 percent of all ad valorem property tax collections shall be deducted from the
11 collections of taxes each year and shall be deposited into the assessment fund of
12 the county as required pursuant to section 137.750, and for counties of the
13 second, third, and fourth classification, an additional one-quarter of one percent
14 of all ad valorem property tax collections shall be deducted from the collections
15 of taxes each year and shall be deposited into the assessment fund of the county
16 as required pursuant to section 137.750, provided that such additional amounts
17 shall not exceed one hundred thousand dollars in any year for any county of the
18 first classification and any county with a charter form of government and fifty
19 thousand dollars in any year for any county of the second, third, or fourth
20 classification.

21 3. The county shall bill any taxing authority collecting its own taxes. The
22 county may also provide additional moneys for the fund. To be eligible for state
23 cost-share funds provided pursuant to section 137.750, every county shall provide
24 from the county general revenue fund an amount equal to an average of the three
25 most recent years of the amount provided from general revenue to the assessment
26 fund; provided, however, that capital expenditures and equipment expenses
27 identified in a memorandum of understanding signed by the county's governing
28 body and the county assessor prior to transfer of county general revenue funds
29 to the assessment fund shall be deducted from a year's contribution before
30 computing the three-year average, except that a lesser amount shall be acceptable
31 if unanimously agreed upon by the county assessor, the county governing body,
32 and the state tax commission. The county shall deposit the county general
33 revenue funds in the assessment fund as agreed to in its original or amended
34 maintenance plan, state reimbursement funds shall be withheld until the amount
35 due is properly deposited in such fund.

36 4. [Four years following the effective date, the state tax commission shall
37 conduct a study to determine the impact of increased fees on assessed valuation.

38 **5.] For all years beginning on or after January 1, 2010, any**
39 **[increase to the portion of] property tax collections deposited into the county**
40 **assessment funds provided for in subsection 2 of this section shall be [disallowed]**

41 **forfeited and returned proportionately by the county to the political**
42 **subdivisions** in any year in which the state tax commission [certifies an
43 equivalent sales ratio for the county of less than or equal to thirty-one and
44 two-thirds percent pursuant to the provisions of section 138.395, RSMo] **notifies**
45 **the county that state assessment reimbursement funds have been**
46 **withheld from the county for three consecutive quarters due to non-**
47 **compliance by the assessor or county commission with the county's**
48 **assessment maintenance plan. If such funds for the year were spent**
49 **prior to the notification by the state tax commission, the county shall**
50 **take an equivalent amount from the subsequent year's collections**
51 **provided for in subsection 2 of this section and return it**
52 **proportionately to the political subdivisions.**

53 [6.] 5. The provisions of subsections 2[, 4, and 5] **and 4** of this section
54 shall expire on December 31, [2009] **2015.**

138.050. The following rules shall be observed by county boards of
2 equalization:

3 (1) They shall raise the valuation of all tracts or parcels of land and all
4 tangible personal property as in their opinion have been returned below their real
5 value; but, after the board has raised the valuation of such property, it shall give
6 notice of the fact, specifying the property and the amount raised, to the persons
7 owning or controlling the same, by personal notice, or through the mail if address
8 is known, or if address is unknown, by notice in one issue of any newspaper
9 published within the county at least once a week, and that said board shall meet
10 on the second Monday in August, to hear reasons, if any be given, why such
11 increase should not be made; the board shall meet on the second Monday in
12 August in each year to hear any person relating to any such increase in
13 valuation. **In any county with a charter form of government or any city**
14 **not within a county, the board shall complete all business by the fourth**
15 **Saturday in August;**

16 (2) They shall reduce the valuation of such tracts or parcels of land or any
17 tangible personal property which, in their opinion, has been returned above its
18 true value as compared with the average valuation of all the real and tangible
19 personal property of the county.

138.090. 1. Except as provided in subsection 2 of this section, the county
2 board of equalization in first class counties shall meet on the first Monday in
3 June of each year **and the county board of equalization in counties with**

4 **a charter form of government shall meet on the first Monday in July.**

5 2. Upon a finding by the board that it is necessary in order to fairly hear
6 all cases arising from a general reassessment, the board may begin meeting after
7 May thirty-first in any applicable year to timely consider any appeal or complaint
8 resulting from an evaluation made during a general reassessment of all taxable
9 real property and possessory interests in the county. There shall be no
10 presumption that the assessor's valuation is correct.

138.170. 1. Except as provided in subsection 4 of this section, the board
2 shall meet on the **[third] first Monday in [May] July**, annually, **[and remain in**
3 **continuous session for at least three hours of each day, except Saturday, Sunday**
4 **and holidays, for four weeks] and may continue to meet as needed until the**
5 **fourth Saturday in August.**

6 2. The board may subpoena witnesses and order the production of books
7 and papers, and any member may administer oaths, in relation to any matter
8 within its jurisdiction.

9 3. The board shall hear and determine all appeals summarily, and keep
10 a record of its proceedings, which shall remain in the assessment division.

11 4. Upon a finding by the board that it is necessary in order to fairly hear
12 all cases arising from a general reassessment, the board may begin meeting after
13 **[May thirty-first] July first** in any applicable year to timely consider any appeal
14 or complaint resulting from an evaluation made during a general reassessment
15 of all taxable real property and possessory interests in the city.

138.180. Any person may appeal in writing to the board of equalization
2 from the assessment of his property, which appeal shall specify the matter of
3 which he complains and which shall be filed at the office of the assessor of the
4 city on or before the **[second] third Monday in [May] July** of each year, and any
5 person so appealing shall have the right of appeal from decisions of the local
6 board to the state tax commission as provided by law. There shall be no
7 presumption that the assessor's valuation is correct.

138.380. It shall be the duty of the state tax commission, and the
2 commissioners shall have authority, to perform all duties enumerated in this
3 section and such other duties as may be provided by law:

4 (1) To raise or lower the assessed valuation of any real or tangible
5 personal property, including the power to raise or lower the assessed valuation
6 of the real or tangible personal property of any individual, copartnership,
7 company, association or corporation; provided, that before any such assessment

8 is so raised, notice of the intention of the commission to raise such assessed
9 valuation and of the time and place at which a hearing thereon will be held, shall
10 be given to such individual, copartnership, company, association or corporation
11 as provided in sections 138.460 and 138.470;

12 (2) To require from any officer in this state, on forms prescribed by the
13 commission, such annual or other reports as shall enable said commission to
14 ascertain the assessed and equalized value of all real and tangible property listed
15 for taxation, the amount of taxes assessed, collected and returned, and such other
16 matter as the commission may require, to the end that it may have complete
17 information concerning the entire subject of revenue and taxation and all matters
18 and things incidental thereto;

19 (3) To cause to be placed upon the assessment rolls at any time during the
20 year omitted property which may be discovered to have, for any reason, escaped
21 assessment and taxation, and to correct any errors that may be found on the
22 assessment rolls and to cause the proper entry to be made thereon;

23 (4) To investigate the tax laws of other states and countries, to formulate
24 and submit to the legislature such recommendations as the commission may deem
25 expedient to prevent evasions of the assessment and taxing laws, whether the tax
26 is specific or general, to secure just, equal and uniform taxes, and improve the
27 system of assessment and taxation in this state;

28 (5) To prescribe the form of all blanks and books that are used in the
29 assessment and collection of the general property tax, except as otherwise
30 provided by law; **and**

31 **(6) To develop, or enter into contracts with entities for the**
32 **development of, computer software programs sufficient to produce the**
33 **projected tax liability notices required under subsections 2 and 3 of**
34 **section 137.180, subsection 2 of section 137.355, and subsection 2 of**
35 **section 137.490. Upon receiving a request, filed by a collector of any**
36 **county or any city not within the county, the commission shall provide**
37 **the collector with such computer software programs.**

138.430. 1. Every owner of real property or tangible personal property
2 shall have the right to appeal from the local boards of equalization to the state
3 tax commission under rules prescribed by the state tax commission, within the
4 time prescribed in this chapter or thirty days following the final action of the
5 local board of equalization, whichever date later occurs, concerning all questions
6 and disputes involving the assessment against such property, the correct

7 valuation to be placed on such property, the method or formula used in
8 determining the valuation of such property, or the assignment of a discriminatory
9 assessment to such property. The commission shall investigate all such appeals
10 and shall correct any assessment or valuation which is shown to be unlawful,
11 unfair, improper, arbitrary or capricious. Any person aggrieved by the decision
12 of the commission may seek review as provided in chapter 536, RSMo.

13 2. In order to investigate such appeals, the commission may inquire of the
14 owner of the property or of any other party to the appeal regarding any matter
15 or issue relevant to the valuation, subclassification or assessment of the
16 property. The commission may make its decision regarding the assessment or
17 valuation of the property based solely upon its inquiry and any evidence
18 presented by the parties to the commission, or based solely upon evidence
19 presented by the parties to the commission.

20 3. Every owner of real property or tangible personal property shall have
21 the right to appeal to the circuit court of the county in which the collector
22 maintains his office, from the decision of the local board of equalization not later
23 than thirty days after the final decision of the board of equalization concerning
24 all questions and disputes involving the exclusion or exemption of such property
25 from assessment or from the tax rolls pursuant to the Constitution of the United
26 States or the constitution or laws of this state, or of the taxable situs of such
27 property. The appeal shall be as a trial de novo in the manner prescribed for
28 nonjury civil proceedings. **Upon the timely filing of the appeal, the clerk**
29 **of the circuit court shall send to the county collector to whom the taxes**
30 **on the property involved would be due a notice that an appeal seeking**
31 **exemption has been filed, which notice shall contain the name of the**
32 **taxpayer, the case number assigned by the court, and the parcel or**
33 **locator number of the property being appealed. The notice to the**
34 **collector shall state that the taxes in dispute are to be impounded in**
35 **accordance with subsection 2 of section 139.031, RSMo.**

36 4. Upon the timely filing of an appeal **to the state tax commission** as
37 provided in this section, **or the transfer of an appeal to the commission in**
38 **accordance with subsection 5 of this section**, the [state tax] commission [or
39 the clerk of the circuit court, as applicable,] shall send to the county collector to
40 whom the taxes on the property involved would be due, a notice that an appeal
41 has been filed **or transferred as the case may be**, which notice shall contain
42 the name [and address] of the taxpayer filing the appeal, **the appeal number**

43 assigned by the commission, the parcel or locator number of the
44 property being appealed, the assessed value by the board of
45 equalization and the assessed value proposed by the taxpayer, if such
46 values have been provided to the commission when the appeal is
47 filed. The notice to the collector shall state that the taxes in dispute
48 are to be impounded in accordance with subsection 2 of section 139.031,
49 RSMo. Notice to the collector of an appeal filed in an odd-numbered
50 year shall also serve as notice to the collector to impound taxes for the
51 following even-numbered year if no decision has been rendered in the
52 appeal. The state tax commission shall notify the collector once a
53 decision has been rendered in an appeal.

54 5. If the circuit court, after review of the appeal, finds that the appeal is
55 not a proper subject for the appeal to the circuit court as provided in subsection
56 3 of this section, it shall transfer the appeal to the state tax commission for
57 consideration.

58 6. If an assessor classifies real property under a classification that is
59 contrary to or in conflict with a determination by the state tax commission or a
60 court of competent jurisdiction of said property, the taxpayer shall be awarded
61 costs of appeal and reasonable attorney's fees on a challenge of the assessor's
62 determination.

139.031. 1. Any taxpayer may protest all or any part of any current taxes
2 assessed against the taxpayer, except taxes collected by the director of revenue
3 of Missouri. Any such taxpayer desiring to [pay] **protest** any current taxes
4 [under protest] shall[, at the time of paying such taxes,] **make full payment of**
5 **the current tax bill and** file with the collector a written statement setting forth
6 the grounds on which the protest is based, **except that a taxpayer, who has**
7 **filed an appeal under section 138.430, RSMo, effective for the current**
8 **tax year, from a local board of equalization to the state tax commission**
9 **or the circuit court, is not required to file such a statement.** [The
10 statement shall include the true value in money claimed by the taxpayer if
11 disputed.]

12 2. Upon receiving payment of current taxes under protest pursuant to
13 subsection 1 of this section or upon receiving **from the state tax commission**
14 **or the circuit court** notice of an appeal **from the state tax commission or**
15 **the circuit court** pursuant to section 138.430, RSMo, the collector shall
16 disburse to the proper official all portions of taxes not **protested or not** disputed

17 by the taxpayer and shall impound in a separate fund all portions of such taxes
18 which are **protested or** in dispute. [Except as provided in subsection 3 of this
19 section,] Every taxpayer protesting the payment of current taxes **under**
20 **subsection 1 of this section** shall, within ninety days after filing his protest,
21 commence an action against the collector by filing a petition for the recovery of
22 the amount protested in the circuit court of the county in which the collector
23 maintains his office. If any taxpayer so protesting his taxes **under subsection**
24 **1 of this section** shall fail to commence an action in the circuit court for the
25 recovery of the taxes protested within the time prescribed in this subsection, such
26 protest shall become null and void and of no effect, and the collector shall then
27 disburse to the proper official the taxes impounded, and any interest earned
28 thereon, as provided above in this subsection.

29 3. No action against the collector shall be commenced by any taxpayer
30 who has, **effective** for the current tax year [in issue], filed with the state tax
31 commission **or the circuit court** a timely and proper appeal of the [protested
32 taxes. Such taxpayer shall notify the collector of the appeal in the written
33 statement required by subsection 1 of this section] **assessment of the**
34 **taxpayer's property**. The **portion of taxes [so protested] in dispute from**
35 **an appeal of an assessment** shall be impounded in a separate fund and the
36 commission **in its decision and order issued pursuant to chapter 138,**
37 **RSMo, or the circuit court in its judgement** may order all or any part of
38 such taxes refunded to the taxpayer, or may authorize the collector to release and
39 disburse all or any part of such taxes [in its decision and order issued pursuant
40 to chapter 138, RSMo].

41 4. Trial of the action, **for recovery of taxes protested under**
42 **subsection 1 of this section**, in the circuit court shall be in the manner
43 prescribed for nonjury civil proceedings, and, after determination of the issues,
44 the court shall make such orders as may be just and equitable to refund to the
45 taxpayer all or any part of the current taxes paid under protest, together with
46 any interest earned thereon, or to authorize the collector to release and disburse
47 all or any part of the impounded taxes, and any interest earned thereon, to the
48 appropriate officials of the taxing authorities. Either party to the proceedings
49 may appeal the determination of the circuit court.

50 5. All the county collectors of taxes, and the collector of taxes in any city
51 not within a county, shall, upon written application of a taxpayer, refund or credit
52 against the taxpayer's tax liability in the following taxable year and subsequent

53 consecutive taxable years until the taxpayer has received credit in full for any
54 real or personal property tax mistakenly or erroneously levied against the
55 taxpayer and collected in whole or in part by the collector. Such application shall
56 be filed within three years after the tax is mistakenly or erroneously paid. The
57 governing body, or other appropriate body or official of the county or city not
58 within a county, shall make available to the collector funds necessary to make
59 refunds under this subsection by issuing warrants upon the fund to which the
60 mistaken or erroneous payment has been credited, or otherwise.

61 6. No taxpayer shall receive any interest on any money paid in by the
62 taxpayer erroneously.

63 7. All protested taxes **impounded under protest under subsection**
64 **1 of this section and all disputed taxes impounded under notice as**
65 **required by section 138.430, RSMo**, shall be invested by the collector in the
66 same manner as assets specified in section 30.260, RSMo, for investment of state
67 moneys. A taxpayer who is entitled to a refund of protested **or disputed** taxes
68 shall also receive the interest earned on the investment thereof. If the collector
69 is ordered to release and disburse all or part of the taxes paid under protest **or**
70 **dispute** to the proper official, such taxes shall be disbursed along with the
71 proportional amount of interest earned on the investment of the taxes due the
72 particular taxing authority.

73 8. On or before March first next following the delinquent date of taxes
74 paid under protest **or disputed**, the county collector shall notify any taxing
75 authority of the taxes paid under protest **and disputed taxes** which would be
76 received by such taxing authority if the funds were not the subject of a protest **or**
77 **dispute**. Any taxing authority may apply to the circuit court of the county or
78 city not within a county in which a collector has impounded protested **or**
79 **disputed** taxes under this section and, upon a satisfactory showing that such
80 taxing authority would receive such impounded tax funds if they were not the
81 subject of a protest **or dispute** and that such taxing authority has the financial
82 ability and legal capacity to repay such impounded tax funds in the event a
83 decision ordering a refund to the taxpayer is subsequently made, the circuit court
84 shall order, pendente lite, the disbursement of all or any part of such impounded tax
85 funds to such taxing authority. The circuit court issuing an order under this
86 subsection shall retain jurisdiction of such matter for further proceedings, if any,
87 to compel restitution of such tax funds to the taxpayer. In the event that any
88 protested **or disputed** tax funds refunded to a taxpayer were disbursed to a

89 taxing authority under this subsection instead of being held and invested by the
90 collector under subsection 7 of this section, such taxing authority shall pay the
91 taxpayer entitled to the refund of such protested **or disputed** taxes the same
92 amount of interest, as determined by the circuit court having jurisdiction in the
93 matter, such protested **or disputed** taxes would have earned if they had been
94 held and invested by the collector.

95 9. No appeal filed **from the circuit court's or state tax commission's**
96 **determination pertaining to the amount of refund** shall stay any order of
97 refund, but the decision filed by any court of last review modifying [the circuit
98 court's or state tax commission's] **that** determination [pertaining to the amount
99 of refund] shall be binding on the parties, and the decision rendered shall be
100 complied with by the party affected by any modification within ninety days of the
101 date of such decision. No taxpayer shall receive any interest on any additional
102 award of refund, and the collector shall not receive any interest on any ordered
103 return of refund in whole or in part.

139.051. 1. The county collector in any county with a charter
2 **form of government and with more than six hundred thousand but**
3 **fewer than seven hundred thousand inhabitants shall allow for the**
4 **payment of all or any part of current and delinquent real property**
5 **taxes, in equal quarterly installments over a period of time not greater**
6 **than one year. The right to pay such taxes in installments shall be**
7 **limited to taxpayers who own in fee simple real property and the real**
8 **property is used by the owner as the owner's principal residence, or**
9 **when jointly owned, the property is used by all joint owners as their**
10 **principal residence.**

11 2. Any delinquent taxes shall bear interest at the rate provided
12 by section 140.100, RSMo, and shall be subject to the fees provided by
13 law. A quarterly installment payment shall not be delinquent unless it
14 is beyond thirty days past due.

15 3. The county official charged with the duties of the collector
16 shall issue receipts for any installment payments.

17 4. Installment payments made at any time during a tax year shall
18 not affect the taxpayer's right to protest the amount of such tax
19 payments under applicable provisions of law.

20 5. Subsection 1 of this section shall not apply to payment for real
21 property taxes by financial institutions, as defined in section 381.410,

22 **RSMo, who pay tax obligations which they service from escrow**
23 **accounts, as defined in Title 24, Part 3500, Section 17, Code of Federal**
24 **Regulation, as amended.**

139.052. 1. **Except as provided in section 139.051**, the governing
2 body of any county may by ordinance or order provide for the payment of all or
3 any part of current and delinquent real property taxes, in such installments and
4 on such terms as the governing body deems appropriate. Additionally, the county
5 legislative body may limit the right to pay such taxes in installments to certain
6 classes of taxpayers, as may be prescribed by ordinance or order. Any delinquent
7 taxes shall bear interest at the rate provided by section 140.100, RSMo, and shall
8 be subject to the fees provided by law.

9 2. The county official charged with the duties of the collector shall issue
10 receipts for any installment payments.

11 3. Installment payments made at any time during a tax year shall not
12 affect the taxpayer's right to protest **or otherwise contest** the amount of such
13 tax payments under applicable provisions of law.

14 4. Subsection 1 of this section shall not apply to payment for real property
15 taxes by financial institutions, as defined in section 381.410, RSMo, who pay tax
16 obligations which they service from escrow accounts, as defined in Title 24, Part
17 3500, Section 17, Code of Federal Regulation, as amended.

163.044. 1. Beginning with the 2007 fiscal year and each subsequent
2 fiscal year, the general assembly shall appropriate fifteen million dollars to be
3 directed in the following manner to school districts with an average daily
4 attendance of three hundred fifty students or less in the school year preceding the
5 payment year:

6 (1) Ten million dollars shall be distributed to the eligible districts in
7 proportion to their average daily attendance; and

8 (2) Five million dollars shall be directed to the eligible districts that have
9 an operating levy for school purposes in the current year equal to or greater than
10 the performance levy **and any school districts which have an operating**
11 **levy for school purposes in the current year less than the performance**
12 **levy solely due to a modification of such district's levy required under**
13 **subdivision (4) of subsection 5 of section 137.073, RSMo. A**
14 tax-rate-weighted average daily attendance shall be calculated for each eligible
15 district in proportion to its operating levy for school purposes for the current year
16 divided by the performance levy with that result multiplied by the district's

17 average daily attendance in the school year preceding the payment year. The
18 total appropriation pursuant to this subdivision shall then be divided by the sum
19 of the tax-rate-weighted average daily attendance of the eligible districts, and the
20 resulting amount per tax-rate-weighted average daily attendance shall be
21 multiplied by each eligible district's tax-rate-weighted average daily attendance
22 to determine the amount to be paid to each eligible district.

23 2. The payment under this section shall not be transferred to the capital
24 projects fund.

25 3. Except as provided in subsection 2 of this section, districts receiving
26 payments under this section may use the moneys for, including but not limited
27 to, the following:

- 28 (1) Distance learning;
- 29 (2) Extraordinary transportation costs;
- 30 (3) Rural teacher recruitment; and
- 31 (4) Student learning opportunities not available within the district.

164.151. 1. The questions on bond issues in all districts shall be
2 submitted in substantially the following form:

3 Shall the board of education borrow money in the
4 amount of dollars for the purpose of and issue bonds for
5 the payment thereof **resulting in an estimated increase to the debt service**
6 **property tax levy of (amount of estimated increase) per one**
7 **hundred dollars of assessed valuation? If this proposition is approved,**
8 **the adjusted debt service levy of the school district is estimated to**
9 **increase from (amount of current school district levy) to**
10 **(estimated adjusted debt service levy) per one hundred dollars assessed**
11 **valuation of real and personal property.**

12 2. If the constitutionally required number of the votes cast are for the
13 loan, the board may, subject to the restrictions of section 164.161, borrow money
14 in the name of the district, to the amount and for the purpose specified in the
15 notices aforesaid, and issue bonds of the district for the payment thereof.

[138.395. The state tax commission shall notify each school
2 district of the equivalent sales ratio for the previous year adopted
3 for determining the equalized assessed valuation of the property
4 and the equalized operating levy of the school district for
5 distributions of school foundation formula funds at least thirty
6 days prior to the certification of such ratio to the department of

7 elementary and secondary education, and shall provide the school
8 district an opportunity for a meeting with the commission, or a
9 duly authorized agent thereof, on such ratio prior to such
10 certification. Prior to January 1, 1997, in certifying said ratios to
11 the department of elementary and secondary education, the
12 commission shall certify all ratios at thirty-three and one-third
13 percent. On and after January 1, 1997, in certifying such ratios to
14 the department of elementary and secondary education, the
15 commission shall certify all ratios higher than thirty-one and
16 two-thirds percent at thirty-three and one-third percent. On and
17 after January 1, 1998, if the state tax commission, after performing
18 the computation of equivalent sales ratio for the county and
19 recomputing such computation to ensure accuracy, finds that such
20 equivalent sales ratio for the county is less than or equal to
21 thirty-one and two-thirds percent, the state tax commission shall
22 reduce the county's reimbursement by fifteen percent the following
23 year if it is not corrected by subsequent action of the state tax
24 commission.]

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Bill
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